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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

D-1 DAVID P. ROWLEY,

Defendant.

Case:2:13-cr-20332
Judge: Hood, Denise Page
MJ: Randon, Mark A.
Filed: 04-30-2013 At 02:15 PM
INFO USA V DAVID P. ROWLEY (LG)
VIOLATION:
26 U.S.C. § 7206(1)
(Fraudulent and False Document)

INFORMATION

The United States Attorney charges:

INTRODUCTION

At times material to this Information:

1. DAVID P. ROWLEY was a resident of Jackson, Michigan.
2. ROWLEY owned and operated a business located in Jackson, Michigan that counted inventory for automobile dealerships. At times the business operated under the names Kennedy Inventory & Service Inc., D&P Inventory, and Spartan in Ohio Inventory [hereinafter "Kennedy Inventory & Service Inc."].
3. Between 1999 and 2007, Kennedy Inventory & Service Inc. employed between 50 and 100 workers, including ROWLEY. Kennedy Inventory & Service Inc. withheld trust fund taxes (defined as the employee portion of Federal Insurance Contributions Act taxes and employee income tax withholding) from ROWLEY'S wages

as well as from the wages of most of its employees. However, at ROWLEY'S direction, Kennedy Inventory & Service Inc. failed to pay over those trust fund taxes to the Internal Revenue Service ("IRS").

4. ROWLEY also failed to timely file U.S. Individual Income Tax Returns for himself for the years 2002 through 2007.

5. In November 2008, ROWLEY filed U.S. Individual Income Tax Returns for himself for the years 2002 through 2007. On those returns, he reported federal withholding of his individual taxes by Kennedy Inventory & Service Inc. when he knew that, at his direction, Kennedy Inventory & Service Inc. had not paid over to the IRS any of the amounts withheld from his wages.

COUNT 1

(26 U.S.C. § 7206(1) Fraudulent and False Document)

6. Paragraphs 1 through 5 are realleged and incorporated herein as if set out in full.

7. On or about November 6, 2008, in the Eastern District of Michigan, the defendant, DAVID P. ROWLEY, a resident of Jackson, Michigan, did willfully make and subscribe a U.S. Individual Income Tax Return (Form 1040) for the tax year 2003, which was verified by a written declaration that it was made under the penalties of perjury, which return defendant ROWLEY did not believe to be true and correct as to every material matter. At Line 61 of the Form 1040, which was filed with the IRS, ROWLEY claimed to have payments to the IRS in the form of federal income tax withheld from his

wages in the amount of \$8,320, whereas, as defendant ROWLEY then and there knew and believed, no such payments had been made to the IRS.

All in violation of Title 26, United States Code, Section 7206(1).

BARBARA L. MCQUADE
United States Attorney

Dated: April 30, 2013

s/ Daren H. Firestone
DAREN H. Firestone
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United States District Court
Eastern District of Michigan

Criminal Case Co

Case: 2:13-cr-20332
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NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to co

Reassignment/Recusal Information This matter was opened in the USAO prior to August 15, 2008 []

Companion Case Information	Companion Case Number: N/A
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :	Judge Assigned:
<input type="checkbox"/> Yes <input type="checkbox"/> No	AUSA's Initials: <i>R. L. M.</i>

Case Title: USA v. David P. Rowley

County where offense occurred : Jackson

Check One: ☐ **Felony** ☐ **Misdemeanor** ☐ **Petty**

☐ Indictment/ ☒ Information --- no prior complaint.
☐ Indictment/ ☐ Information --- based upon prior complaint [Case number:]
☐ Indictment/ ☐ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].

Superseding Case Information

Superseding to Case No: _____ **Judge:** _____

☐ Original case was terminated; no additional charges or defendants.
☐ Corrects errors; no additional charges or defendants.
☐ Involves, for plea purposes, different charges or adds counts.
☐ Embraces same subject matter but adds the additional defendants or charges below:

<u>Defendant name</u>	<u>Charges</u>	<u>Prior Complaint (if applicable)</u>
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Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

April 30, 2013

Date

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¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.